



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

**STATE OF ARIZONA**  
**OFFICE OF THE**  
**AUDITOR GENERAL**

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

September 15, 2005

The Honorable Tom Horne  
Superintendent of Public Instruction  
Arizona Department of Education  
Executive Officer  
Arizona State Board of Education  
1535 West Jefferson Street  
Phoenix, AZ 85007

**Subject: Gila Bend Unified School District No. 24**

Dear Mr. Horne:

We issued a compliance review report on December 22, 2004, informing Gila Bend Unified School District No. 24 that it had not complied with the *Uniform System of Financial Records* (USFR). Recommendations to correct the deficiencies were described in our report. The District was given 90 days to implement the recommendations in our report.

We subsequently performed a status review of the District's internal controls as of June 16, 2005. Our review covered the deficiencies we had previously communicated to management. The purpose of our status review was to determine whether the District was in substantial compliance with the USFR as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the District's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on the number and nature of the deficiencies noted in our status review, we determined that Gila Bend Unified School District No. 24 still has not complied with the USFR. The District's deficiencies and our recommendations are described in the enclosed status review report issued September 8, 2005, notifying the District of its continued noncompliance. Further, as of the date of this letter, we have not received the District's audit reports or USFR Compliance Questionnaire for the year ended June 30, 2004. These reports were due by March 31, 2005. Consequently, the District is also in noncompliance with the USFR for nonsubmission of that year's reports. Therefore, we request that the Arizona State Board of Education take appropriate action as prescribed by Arizona Revised Statutes §15-272.

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If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,

Debra K. Davenport  
Auditor General

DKD/MH/js

Enclosure

cc/enc: Governing Board

Mr. James Mosley, Superintendent

Gila Bend Unified School District No. 24

The Honorable Sandra E. Dowling, Maricopa County School Superintendent

Mr. Vince Yanez, Executive Director

Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services

Arizona Department of Education